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/P.S./ 06/18/2008

PATENT  
2013P154**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:  Eung Don Lee, et al.  Application No.: 10/749,779  Filed: December 30, 2003  For: APPARATUS AND METHOD FOR CONVERTING PITCH DELAY USING LINEAR PREDICTION IN SPEECH TRANSCODING	Examiner: Paras D. Shah  Art Unit: 2626  Confirmation No.: 1072
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Commissioner for Patents  
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**AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION**

In response to the Final Office Action mailed March 19, 2008, in connection with the above referenced patent application, Applicants respectfully request reconsideration in view of the following remarks.

Amendments to the Claims begin on page 2.

Remarks begin on page 5.